

Chapter-IV
Stamp Duty

CHAPTER-IV

STAMP DUTY

4.1 Tax administration

The State Government exercises control over the registration of instruments through the Additional Chief Secretary (Revenue) at Government level. The Inspector General of Registration (IGR) is the Head of the Revenue Department who is assisted by Deputy Commissioners (Collectors) and Sub-Registrars (SRs) respectively. He is empowered with the task of superintendence and administration of registration work. For levy and collection of Stamp duty and Registration Fee, State has 12 Collectors and 142 *Tehsildars/Naib-Tehsildars* acting as the Registrars and SRs respectively.

4.2 Results of Audit

There were a total of 298 auditable units in the Department relating to Stamp Duty and Registration fee and Land Revenue. Out of these, audit selected 115 units involving receipt of ₹ 147.74 crore, during the year 2019-20. Test-check of 53,765 cases out of the total 1,36,121 cases in the Revenue Department, showed non/short levy of Stamp Duty and Registration Fee, non/short recovery of Stamp Duty on lease deeds, loss of revenue due to non-realization of leases and other irregularities involving ₹ 59.19 crore in 487 cases, which fall under the following categories as depicted in **Table 4.1**.

Table-4.1

₹ in crore			
0030-Stamp Duty & Registration Fee			
Sr. No.	Categories	Number of cases	Amount
1	Non/short levy of stamp duty and registration fee	160	17.76
2	Non/short recovery of stamp duty on lease deeds	30	5.20
3	Other irregularities	201	0.00
Total		391	22.96
0029-Land Revenue			
1	Allotment of Government land on Lease	1	35.44
2	Loss of revenue due to non-realization of lease money	6	0.79
3	Other irregularities	89	0.00
Total		96	36.23
Grand Total		487	59.19

Source: Inspection Reports

During the year 2019-20, the Department accepted non/short levy of Stamp Duty and Registration Fee, non/short recovery of Stamp Duty on lease deeds, loss of revenue due to non-realization of leases and other irregularities with revenue implications of ₹ 68.58 lakh in 106 cases related to audit findings of earlier years and ₹11.13 lakh in 22 cases related to audit findings of 2019-20. An amount of ₹ 68.58 lakh was realized in 106 cases related to audit

findings of earlier years and an amount of ₹ 2.52 lakh was realized in eight cases related to audit findings of 2019-20.

Significant cases (four paragraphs) involving ₹ 53.20 crore are discussed in the following paragraphs.

4.3 Allotment of Government land on Lease

Failure of Revenue Department to effectively monitor government leases has resulted in various irregularities, along with revenue implication of ₹35.44 crore.

Government land is leased out by the Revenue Department for development purposes, and it earns revenue through lease rent, stamp duty (SD), registration fee (RF), etc. Allotment of government land on lease in Himachal Pradesh is governed by Himachal Pradesh Lease Rules (HPLR), as notified / revised in 1993, 2011 and 2013.

District-wise record of government land available for leasing out for various purposes is maintained by the State Government. On receipt of application for land on lease, lease is sanctioned by the state government in favour of the applicant after ensuring the eligibility of applicant. After sanction of lease, a lease deed must be executed between the allottee and the State government through Deputy Commissioner of the district within six months of lease sanction. Possession of the land should not be given to the allottee before execution of lease deed. If the allottee does not get the lease deed executed and take possession of land within six months, the state government may cancel the lease and resume possession of land. As per HPLR 1993 and 2011, lease rent shall be fixed at the prescribed percentage on latest highest market value of the land leased, or double the average market value of five years, whichever is less. As per the updated HPLR 2013, lease rent shall be fixed at 10 per cent of current circle rate provided that for the hydroelectric projects of the capacity upto 5 MW, which are exclusively reserved for bona fide Himachalis/Cooperative societies comprising of bona fide Himachalis, lease amount shall be 5 per cent of the current circle rate. Allottee must pay lease rent fixed at the time of execution of deed, this will be revised as per lease rules and terms and condition mentioned in the lease sanction letter. Lease deed must be renewed or surrendered after expiry of lease.

In 2019-20, Audit test-checked 370 lease deeds¹ on random basis in six² out of 12 District Revenue Offices (DROs) in the State and noticed observations in 66³ lease deeds. Audit scrutiny revealed that due to non-execution of leases, non/short-recovery of lease money, non-revision of lease money, allowing irregular possession of government land, and failure to resume government land etc. the Revenue Department has failed to safeguard government resources and revenue from lease deeds.

The findings on the 66 lease deeds mentioned above are detailed in the following paragraphs.

¹ Shimla 50 deeds, Solan 50 deeds, Bilaspur 45 deeds, Kangra 150 deeds, Mandi 40 deeds, Kullu 35 deeds

² Shimla, Solan, Kangra, Kullu, Mandi, and Bilaspur

³ Shimla 8 deeds, Solan 21 deeds, Mandi 15 deeds, Kangra 10 deeds, Bilaspur 03 deeds, Kullu 09 deeds

I Non-execution of lease deeds

As per *Rule 18* of HPLR 1993 and *Rule 13* of HPLR 2011 and 2013, the Collector shall execute a lease within a period of six months from the date of sanction by the competent authority. Possession of land shall not be given to the applicant until the lease has been executed.

During test check, Audit observed (2019-20) that in 10 cases in three DROs⁴, the lessees had taken possession of leased land without execution of the lease and paid lease rent of ₹ 5.33 lakh, but the Department had not taken steps to get the lease deeds executed. Without execution of lease deeds, the terms of a lease cannot be finalized, lease rent cannot be levied, and SD and RF cannot be determined. Moreover, the Revenue Department took no action to ensure execution of leases before lapse of the prescribed period of six months.

Thus, non-execution of lease deeds by DROs resulted in loss of lease money⁵ of ₹ 32.28 lakh⁶. The lessees had taken possession of land without execution of lease deed, which is in contravention of the rule, *ibid*. Besides, there was loss of SD and RF, which would have been leviable upon execution of the lease deeds.

II Non / short-recovery and non-revision of lease money

As per HPLR, the lease holder will pay the lease money directly in the Bank and submit the copy of challan to the Tehsildar concerned. Tehsildar will forward the copy of the challan to the concerned DRO. The lease rent is to be periodically revised as per terms and conditions of the lease deed, or as per provisions of HPLR prevailing at the time of execution of the lease deed. The District Collector may initiate recovery proceedings by issuing demand notices to defaulters and in case of failure, can attach/auction the property under the HP Land Revenue Act, 1954 and the Revenue Recovery Act, 1890.

- a) **Non/short-recovery** - During test check, Audit observed that five DROs⁷ had not recovered lease rent due for the period 2005-2020 from 24 lessees (including private parties and public sector units), on lease deeds registered for the period ranging between 5 to 99 years and having validity till the year 2026 to 2112. Out of these, the demand notices were issued in 2019-20 to only 10 lessees to deposit arrears of lease money. The DROs neither took action to recover the lease money nor to terminate the defaulting leases and resume possession of Government land. This led to non/short recovery of ₹ 13.64 crore from 24 lessees.
- b) **Non-revision** - Scrutiny of records of six DROs⁸ revealed that in 15 lease deeds registered for the period ranging between 20 to 99 years and valid till the year 2022 to 2107, the lease rent was to be revised every five or 10 years as per the terms of the lease

⁴ Kangra, Mandi and Solan

⁵ Without execution of lease deed, government cannot recover lease money for the period of non-execution, which is an irrevocable loss of revenue to the government

⁶ Seven cases @ five *per cent*; one case @ 10 *per cent*; one case @ 18 *per cent* of Market value of the property per annum and one case @ ₹ 1 per Sq Meter per annum

⁷ Kangra, Kullu, Mandi, Solan and Shimla

⁸ Bilaspur, Kangra at Dharamshala, Kullu, Mandi, Shimla and Solan

deeds but the DROs had not taken any steps to revise the lease rent after the stipulated period and had continued to accept payment of unrevised lease rent. These lease deeds were required to be revised between 2007 to 2020. The revenue of ₹ 17.94 crore was foregone by the Department due to non-revision of lease rent. Further, in four of these 15 lease deeds, apart from non-revision of lease rent, the DROs also failed to recover ₹ 10.38 lakh of lease rent that the lessees were required to pay before the leases were due for revision leading to total loss of ₹ 18.04 crore (₹ 17.94 crore+₹ 10.38 lakh).

III Allowing possession of government land without renewal of lease deed

As per Rule 25 of HPLR 1993, in case the lessee does not apply for extension/renewal of lease after expiry of lease period, the government may resume the land and take back possession.

During test check, Audit noticed that 13 lease deeds in five DROs⁹ had expired between 2009 and 2019. Out of these 13 cases, 12 lessees had applied for renewal of lease between November 2008 to June 2020. However, the DROs neither initiated action to renew the leases nor resumed possession of government land on expiry of the leases. The lessees are continuing to utilize the government land even after expiry of their leases without paying any lease rent for the same. Had the DROs renewed the leases on expiry, the government could have earned ₹ 2.75 crore as lease money. Besides, government could have also earned revenue on SD and RF which would have become leviable upon renewal of these lease deeds.

IV Incorrect application of rules in allotment of lease

Rule 8 of HPLR 1993, 2011 and 2013, details how the lease amount to be charged from the lessee shall be arrived at.

During test check, Audit observed that three lease deeds in three DROs¹⁰ were executed between 1989 and 2015 ranging from 50 years to 99 years, on which the Revenue department had fixed lease rent¹¹ in contravention of the provisions of Rule 8, *ibid*. Contrary to the applicable lease rent of ₹ 1.90 crore, payable on the basis of provisions of HPLR, the Department received ₹ 1.22 crore based on the nominal and arbitrary lease rent fixed without giving any justification for the same. This resulted in loss of revenue of ₹ 68.34 lakh in lease rent till 31 March 2020.

Government accepted the observations and assured (August 2021) that the monitoring mechanism for compliance of rules will be strengthened. Government also acknowledged that there was a lot of scope for augmenting revenue through lease deeds by updating records and reviving proper monitoring mechanisms.

⁹ Kangra, Kullu, Mandi, Solan and Shimla

¹⁰ Kangra, Solan and Shimla

¹¹ in the year 1988, 2009 and 2015. The annual lease rent was fixed at ₹1,001, ₹1, ₹ 13,40,453 and ₹ 27,03,214 against the leviable lease rent of ₹ 22,582, ₹ 56,779, ₹ 30,16,020 and ₹ 29,73,536, respectively.

4.4 Short realisation of Stamp Duty and Registration Fee on built-up structures

Adoption of incorrect market rates for built-up residential and non-residential structures by Sub-Registrars resulted in short realisation of Stamp Duty and Registration Fee of ₹6.44 crore.

Under Rule 4(c) of Himachal Pradesh Stamp (Prevention of Undervaluation of Instruments) Amendment Rules, 1992, notification of Revenue Department (June 2013), stipulates that certain factors are to be taken into consideration for fixing the rates of valuation of residential/non-residential buildings such as (i) classification of buildings into *Pucca*, *Semi Pucca* and *Kutchra*; (ii) area in which buildings are located; (iii) latest plinth area rates notified by Himachal Pradesh Public Works Department (HPPWD), (iv) Premium for annual increase and (v) land area occupied by the structure (proportionately or wholly) to arrive at minimum cost of building/structures. The Revenue Department notified the built-up structure rates as ₹ 12,746 per square meter (sqm) for the year 2013-14. The HPPWD had revised structure rates to ₹ 24,436 per sqm. for residential buildings in August 2014.

During 2017-19, audit scrutiny of deeds of 128 SRs, revealed that 40 SRs,¹² levied short Stamp Duty and Registration Fee on built up structures in 499 sale deeds. These deeds were registered between September 2013 and December 2018 for a consideration amount of ₹ 122.35 crore calculated on the basis of valuation of properties prepared by private architects. The valuation was not based on rates for built-up structures as notified by the Department. On the basis of plinth area rates fixed/revised by HPPWD or DCs of concerned Districts, the actual value of the properties, including value of built-up structures, worked out to ₹ 215.70 crore. However, SRs while registering these sale deeds did not verify the consideration amount with reference to fixed/revised plinth area rates of built-up structures which led to short realisation of Stamp Duty and Registration Fee of ₹ 4.63 crore and ₹ 1.81 crore respectively.

The Department replied (between May 2019 and August 2021) that 22 SRs¹³ had recovered an amount of ₹ 37.22 lakh. The remaining SRs stated that cases would be reviewed. The

¹² SRs: (2017 - 18) Aut: 20 cases ₹ 0.10 crore, Baddi: 32 cases ₹ 1.51 crore, Barsar: seven cases ₹ 0.03 crore, Bhoranj: 14 cases ₹ 0.05 crore, Chamba: 13 cases ₹ 0.18 crore, Chauhari: eight cases ₹ 0.04 crore, Dharamshala: four cases ₹ 0.02 crore, Jubbal: three cases ₹ 0.02 crore, Junga: five cases ₹ 0.18 crore, Kangra: three cases ₹ 0.03 crore, Mandi: eight cases ₹ 0.04 crore, Namhol: four cases ₹ 0.05 crore, Sarkaghat: eight cases ₹ 0.04 crore, Sunni: three cases ₹ 0.05 crore, Swarghat: one case ₹ 0.07 crore.

(2018 - 19) Baddi: 69 cases, ₹ 1.97 crore, Baijnath: five cases ₹ 0.04 crore, Bhuntar: six cases ₹ 0.08 crore, Dalhousie: 10 cases ₹ 0.06 crore, Darlaghat: eight cases ₹ 0.06 crore, Ghumarwin: seven cases ₹ 0.04 crore, Gohar: nine cases ₹ 0.03 crore, Hamirpur: 37 cases ₹ 0.21 crore, Ishpur: 22 cases ₹ 0.09 crore, Jwali: 10 cases ₹ 0.02 crore, Jhanduta: seven cases ₹ 0.05 crore, Jol: 28 cases ₹ 0.07 crore, Kasuali: 11 cases ₹ 0.06 crore, Kullu: nine cases ₹ 0.06 crore Mandi: 15 cases ₹ 0.05 crore, Manali: five cases, ₹ 0.08 crore Nahan: 19 cases ₹ 0.29 crore, Nalagarh: 14 cases ₹ 0.17 crore, Paonta Sahib: five cases ₹ 0.08 crore, Rajgarh: 19 cases ₹ 0.21 crore, Rampur: seven cases ₹ 0.03 crore, Shimla (Urban): nine cases ₹ 0.03 crore, Solan: ten cases ₹ 0.10 crore, Theog: four cases ₹ 0.02 crore Una: 21 cases ₹ 0.13 crore

¹³ SRs: (2017 - 18) Aut: ₹ 5.36 lakh, Barsar: ₹ 1.25 lakh, Bhoranj: ₹ 1.93 lakh, Chuhari: ₹ 1.51 lakh, Junga: ₹ 0.23 lakh, Kangra: ₹ 1.46 lakh, Mandi: ₹ 0.31 lakh, Namhol: ₹ 2.28 lakh, Sarkaghat: ₹ 2.37 lakh, Sunni: ₹ 0.25 lakh (2018 - 19) Baijnath: ₹ 0.43 lakh, Bhunter: ₹ 0.81 lakh, Darlaghat: ₹ 1.38 lakh, Ghumarwin: ₹ 0.81 lakh, Gohar: ₹ 1.15 lakh, Hamirpur: ₹ 3.40 lakh, Jawali: ₹ 0.75 lakh, Jhanduta: ₹ 0.61 lakh, Jol: ₹ 3.6 lakh, Kasuali: ₹ 2.53 lakh, Kullu: ₹ 3.38 lakh, Mandi: ₹ 1.33 lakh

Government intimated (July 2021) that instructions have been issued to department for necessary action.

The Government may consider prescribing a mechanism to ensure valuation of stamp duty and registration fee on registration of built-up structures in accordance with prescribed rates and responsibility may be fixed for not following the set provisions of the Act/Rules.

4.5 Short determination of market value of properties

Incorrect valuation on the basis of incorrect circle rates and false affidavits regarding distance of the land from road resulted in short realisation of Stamp Duty and Registration Fee of ₹6.20 crore.

Department of Revenue issued notification in January 2016 classifying land in rural and urban areas into five categories for calculation of Stamp Duty and Registration Fee (SDRF), depending upon its location/distance from any road viz. land situated (i) up to 25 meters; (ii) 25 metres to 50 metres; (iii) 50 metres to 100 metres; (iv) 100 metres to 1000 metres; and (v) more than 1000 metres from any road in the Revenue Estate. The roads are in turn categorised as National Highway (NH), State Highway (SH) and Other Road (OR). The purchaser is required to file affidavit stating the distance of the relevant land or holding from a NH, SH or Other Roads (OR) for calculation of Stamp Duty. If the affidavit of purchaser is found false, penalty up to 50 per cent of the applicable Stamp Duty/ Registration Fee is to be levied and recovered.

I. Short levy of SDRF due to acceptance of false affidavits-

Audit scrutiny during 2018-19 revealed that in 36 Sub-Registrars (SRs)¹⁴, 540 deeds were registered between 2016 and 2018 on the basis of self-affidavits filed by the purchasers declaring distance of land holding from different categories of roads. These deeds were registered for a consideration amount of ₹ 109.55 crore, on which SD and RF of ₹ 7.54 crore was levied. Audit cross-verified the affidavits with maps (*latha*) available with the *Kanungo* (Revenue Authority) and found that the valuation of the properties should have been done at ₹ 183.89 crore on the basis of location/distance of land from different categories of road, on which SD and RF of ₹ 13.32 crore was required to be levied. Audit observed that even though the revenue records (*latha*) and land rates were available with the Department, the SRs did not cross-verify the affidavits before registration of deeds, and instead, relied on the information in

¹⁴ SRs: Dharamshala: three cases: ₹ 8.91 lakh, Nichar: seven cases: ₹ 6.96 lakh, Amb: six cases: ₹ 6.54 lakh, Baddi: 42 cases: ₹72.78 lakh, Baijnath: 28 cases: ₹11.59 lakh, Bhunter: four cases: ₹14.73 lakh, Dehra: nine cases: ₹ 2.51 lakh, Dalhousie: nine cases: ₹3.05 lakh, Dhami: four cases: ₹18.69 lakh, Fatehpur: 58 cases: ₹ 25.31 lakh, Ishpur: eight cases: ₹ 3.25 lakh, Joul: five cases: ₹2.97 lakh, Jaisinghpur: 27 cases: ₹2.93 lakh, Jhanduta: 11 cases: ₹2.46 lakh, Kangra: 31 cases: ₹ 72.05 lakh, Kandaghat: six cases: ₹ 5.60 lakh, Kotkhair: 24 cases: ₹ 29.91 lakh, Kotla: nine cases: ₹ 46.69 lakh, Karsog: 16 cases: ₹ 3.09 lakh, Kumarsain: seven cases: ₹ 7.51 lakh, Kasauli: eight cases: ₹ 2.73 lakh, Krishangarh: five cases: ₹ 3.72 lakh, Manali: 18 cases: ₹ 22.05 lakh, Mandi: 11 cases: ₹ 8.26 lakh, Nurpur: 16 cases: ₹ 6.33 lakh, Nahan: 11 cases: ₹ 13.40 lakh, Nalagarh: 45 cases: ₹ 28.48 lakh, Paonta Sahib: 27 cases: ₹ 15.20 lakh, Rajgarh: 12 cases: ₹ 2.94 lakh, Rakkad: 21 cases: ₹ 9.34 lakh, Rampur: five cases: ₹ 74.34 lakh, Shahpur: seven cases: ₹ 3.87 lakh, Solan: 15 cases: ₹ 28.41 lakh, Shimla(U): 15 cases: ₹8.62 lakh.and Una: 10 cases: ₹ 2.14 lakh

the self-affidavits filed by the purchasers. This led to short levy of SD and RF of ₹ 5.77 crore (SD ₹ 4.24 crore + RF ₹ 1.53 crore). In addition, penalty of ₹ 6.66 crore at the rate of 50 per cent of applicable SD and RF also became leviable.

II. Short levy of SD and RF due to application of incorrect rates

Audit scrutiny of the records of six SRs¹⁵ (between March 2018 and March 2020) revealed that 57 deeds were registered (between 2015 and 2018) for a consideration amount of ₹ 9.50 crore. The SRs, while registering these sale deeds ignored/overlooked the supporting documents such as self-affidavits declaring location/distance of land from different categories of road, and *Jamabandis* declaring cultivated/uncultivated nature of the land. This resulted in wrong valuation at ₹ 9.50 crore against actual valuation of ₹ 15.08 crore, which led to short realisation of SD and RF of ₹ 42.66 lakh (SD: ₹ 30.64 lakh, RF: ₹ 12.02 lakh).

On this being pointed out, 11 SRs¹⁶ replied that an amount of ₹ 30.94 lakh (April 2018 to September 2018) in 91 cases has been recovered. Remaining SRs stated that doubtful affidavits would be examined by the concerned revenue authority and action taken accordingly after ascertaining the exact location of land in due course of time under intimation to audit.

Joint Secretary Revenue accepted (August 2021) that the current mechanism of submission of affidavits is not adequate and stated that fresh SOPs are being issued for submission of distance affidavits and its verification by tehsildars. This mechanism will take a few months to come into force.

The Government may consider setting up a mechanism to verify the actual distance of lands from the roads.

4.6 Short realisation of Stamp Duty and Registration Fee on Lease Deeds

Market rates were not used to calculate stamp duty and registration fees due on lease deeds resulting in short recovery of ₹ 5.12 crore.

Department of Revenue notified in January 2012 that Stamp Duty (SD) at five per cent and Registration Fees (RF) at two per cent would be leviable on the market value of the property for registration of all lease deeds¹⁷.

Out of test checked 55 SRs, in 11 SRs in 53 cases, land was leased out between 2017 and 2018 for periods ranging from three years to 99 years. On registration of these lease deeds, the SRs levied SD and RF of ₹ 0.94 crore (SD ₹ 0.69 crore + RF ₹ 0.25 crore) instead of leviable SD and RF of ₹ 6.06 crore (SD ₹ 4.33 crore + RF ₹ 1.73 crore) on the basis of market value of ₹ 237.50 crore of land. Audit observed that the SRs calculated SD and RF on the basis of

¹⁵ SRs: Barsar: four cases: ₹2.23 lakh, Deha: five cases: ₹3.47 lakh, Manali: six cases: ₹2.14 lakh, Nurpur: five cases: ₹11.50 lakh, Nahan: nine cases: ₹8.15 lakh, Paonta Sahib: 28 cases: ₹15.18 lakh

¹⁶ SR: Baijnath: ₹3.57 lakh, Barsar: ₹0.89 lakh, Bhunter: ₹2.59 lakh, Fatehpur: ₹12.35 lakh, Jaisinghpur: ₹0.48 lakh, Jhanduta: ₹1.59 lakh, Karsog: ₹1.82 lakh, Krishanganj: ₹0.35 lakh, Mandi: ₹2.56 lakh, Rakkad: ₹2.00 lakh and Kangra: ₹2.73 lakh

¹⁷ Formula: Stamp duty @ 5% x Market Value x Period of lease / 100

arbitrary market values, even though the current circle rates of the land to calculate the correct market value were available with the Department. This resulted in short realisation of SD and RF of ₹ 5.12 crore¹⁸ (SD: ₹ 3.64 crore + RF: ₹ 1.48 crore).

Same issue was highlighted in the Audit Report on State Revenues of previous years, but the SRs continue to deviate from the rule position. No reasons were found on record for the persistence of such deviations.

The SD and RF for both sale deeds and lease deeds are calculated on the HIMRIS software. In case of lease deeds, the formula for calculation of SD and RF needs two values – the market value and the period of lease. In the current system, both values are manually fed into the software, which gives rise to risk of arbitrariness in the market value fed by the SRs. Instead, the software should be programmed to automatically calculate the market value¹⁹, i.e., to automatically fetch the market value based on the circle rates notified by the DC, which should be pre-fed in the system. This would take away discretion of the SRs and ensure that the correct SD and RF are levied.

The system in its current form shows indifference towards safeguarding the government revenue.

On this being pointed out, the Department intimated (July 2021) that four SRs recovered (between August 2020 and October 2020) an amount of ₹ 2.85 lakh²⁰, however, no justification was offered for non-adherence to departmental notification, *ibid*. The Government intimated (July 2021) that instructions have been issued to the Department for necessary action.

The Government may examine the reasons for persistent non-adherence to the departmental notification by field offices and initiate corrective action.

¹⁸ Baddi : nine cases, ₹ 35.12 lakh; Bilaspur: one case, ₹ 13.63 lakh; Dehra: two cases, ₹ 9.31 lakh; Darlaghat : one case, ₹ 4.15 crore; Kumarsain : two cases, ₹ 4.57 lakh; Kasauli : eight cases, ₹ 7.10 lakh; Nahan : 12 cases, ₹ 7.87 lakh; Nagrota Suriya : two cases, ₹ 3.68 lakh; Nalagarh: two cases, ₹ 2.10 lakh; Rampur : two cases, ₹ 3.02 lakh and Solan: 12 cases, ₹ 10.82 lakh

¹⁹ Market value = surface area x circle rate

SRs should only be required to feed the circle rate determined by the DC, and the surface area of the property

²⁰ Nagrota Suriya : ₹ 1.36 lakh and Kumarsain : ₹ 1.00 lakh, Junga and Baleri- ₹ 0.49 lakh